

Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (recast)

CHAPTER V

**STORAGE AND EXCHANGE OF SPECIFIC INFORMATION**

*Article 23*

Member States shall ensure that the VAT identification number, referred to in Article 214 of Directive 2006/112/EC, is shown as invalid in the electronic system referred to in Article 17 of this Regulation at least in the following situations:

- (a) where persons identified for VAT purposes have stated that their economic activity, as defined in Article 9 of Directive 2006/112/EC, has ceased or where the competent tax administration considers that they have ceased such activity. A tax administration may presume in particular that a person has ceased economic activity when, despite being required to do so, that person has failed to submit VAT returns and recapitulative statements for a year after expiry of the deadline for submission of the first return or statement missed. The person shall have the right to prove the existence of an economic activity by other means;
- (b) where persons have declared false data in order to obtain VAT identification or have failed to communicate changes to their data and, had the tax administration known, the latter would have refused identification for VAT purposes or withdrawn the VAT identification number.

**Changes to legislation:**

There are currently no known outstanding effects for the Council Regulation (EU) No 904/2010, Article 23.